



EXPEDITED RULE MAKING

CR-105 (June 2004)
(Implements RCW 34.05.353)
EXPEDITED RULE MAKING ONLY

Agency: Department of Revenue

Title of rule and other identifying information: See attachment.

NOTICE

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO

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AND RECEIVED BY: March 22, 2010

Purpose of the proposal and its anticipated effects, including any changes in existing rules: See attachment.

Reasons supporting proposal: To implement E2SB 5688 (chapter 521, Laws of 2009).

Statutory authority for adoption: E2SB 5688 (chapter 521, Laws of 2009)

Statute being implemented: RCW 34.05.120

Is rule necessary because of a:

Federal Law?

☐ Yes ☒ No

Federal Court Decision?

☐ Yes ☒ No

State Court Decision?

☐ Yes ☒ No

If yes, CITATION:

Date January 11, 2010

Name

Alan R. Lynn

Signature

Title Rules Coordinator

CODE REVISER USE ONLY

**OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED**

DATE: January 11, 2010

TIME: 2:31 PM

WSR 10-03-025

Name of proponent: Department of Revenue

- ☐ Private
- ☐ Public
- ☒ Governmental

Name of agency personnel responsible for:

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Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters: None.



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

ATTACHMENT

Title of rule and other identifying information:

- **WAC 458-12-110 *Listing of personal property by the assessor – Penalties for failing to list personal property and for making a false or fraudulent listing*** explains the process of listing and assessing taxable personal property by the assessor when the taxpayer fails to make a listing and describes the penalties imposed by RCW 84.40.130 for persons who fail or refuse to make a timely listing of their taxable personal property or who willfully provide the assessor a false or fraudulent listing of their taxable personal property.
- **WAC 458-14-056 *Petitions -Time limits -Waiver of filing deadline for good cause*** explains the method for appealing an assessor's determination to the County Board of Equalization.
- **WAC 458-20-132 *Automobile dealers/demonstrator and executive vehicles*** explains the tax-reporting responsibilities of automobile dealers regarding automobiles provided without charge to employees and other persons associated with the dealership. It also explains the tax-reporting responsibilities regarding vehicles withdrawn from inventory and used as service department vehicles.
- **WAC 458-30-275 *Continuing classification upon sale or transfer of ownership of classified land -Actions of landowner and county officials to be taken prior to recording a conveyance of classified land*** explains the procedures to be followed if land classified under chapter 84.34 RCW is sold or transferred and the new owner wants to retain the classified status of the land.
- **WAC 458-61A-211 *Mere change in identity or form - Family corporations and partnerships*** explains which transfers of real property are exempt from the real estate excise tax because they consist of mere changes in identity or form of ownership of an entity.

Purpose of the proposal and its anticipated effects, including any changes in existing rules:

These rules are being amended for the sole purpose of implementing E2SB 5688 (chapter 521, Laws of 2009). E2SB 5688 requires agencies to “amend their rules to reflect the intent of the legislature to ensure that all privileges, immunities, rights, benefits, or responsibilities granted or imposed by statute to an individual because that individual is or was a spouse in a marital relationship are granted or imposed on equivalent terms to an individual because that individual is or was in a state registered domestic partnership.”

Copies of draft rules are available for viewing and printing on our website at:

<http://dor.wa.gov/content/FindALawOrRule/RuleMaking/agenda.aspx>